



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

54 Wheatland 0990 Harlowton Public Schools

#### 0945 Harlowton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,259,248.49	1,249,382.60	0.00	9,865.89	0.00	0.00
21XX Support Services - Students	15,740.64	15,740.64	0.00	0.00	0.00	0.00
222X Educational Media Services	63,947.49	63,947.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,649.95	94,649.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	138,502.80	138,502.80	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,418.07	25,509.39	25,908.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	147,635.15	147,635.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	73,768.41	73,768.41	0.00	0.00	0.00	0.00
31XX Food Services	19,801.87	19,801.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,923.90	2,923.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,508.19	32,508.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,994.32	0.00	0.00	6,994.32	0.00	0.00
<b>Totals</b>	1,907,139.28	1,864,370.39	25,908.68	16,860.21	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,907,139.28					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

54 Wheatland 0990 Harlowton Public Schools

### 0946 Harlowton H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	844,428.42	834,562.53	0.00	9,865.89	0.00	0.00
21XX Support Services - Students	27,716.40	27,716.40	0.00	0.00	0.00	0.00
222X Educational Media Services	42,786.96	42,786.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	93,575.29	93,575.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	78,873.66	78,873.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,801.13	25,509.38	27,291.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	167,737.51	167,737.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	172,558.04	43,808.04	0.00	128,750.00	0.00	0.00
31XX Food Services	256,126.39	244,682.01	0.00	11,444.38	0.00	0.00
33XX Community Services	1,000.00	1,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,637.20	38,637.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	99,536.28	92,746.96	0.00	6,789.32	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,229.63	0.00	0.00	2,229.63	0.00	0.00
<b>Totals</b>	1,878,006.91	1,691,635.94	27,291.75	159,079.22	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,878,006.91					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
LE 0945 Harlowton Elem		Indirect/Direct	25,908.68 / 1,864,370.39	1.39%		
LE 0946 Harlowton H S		Indirect/Direct	27,291.75 / 1,691,635.94	1.61%		

  

Line B Preliminary Indirect Cost Rates		LE	2012	2013	2014	2015	2016
		0945 Harlowton Elem	0.0118	0.0107	0.0105	0.0113	1.39%
		0946 Harlowton H S	0.0094	0.0107	0.0105	0.0113	1.61%

  

Line C Approved Indirect Cost Rates		LE	2012	2013	2014	2015	2016
		0945 Harlowton Elem	0.0000	0.0000	0.0000	0.0000	
		0946 Harlowton H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2012	2013	2014	2015	2016
		0945 Harlowton Elem	0.0118	0.0107	0.0105	0.0113	
		0946 Harlowton H S	0.0094	0.0107	0.0105	0.0113	

  

Line E Five Year Average with 5% Discount		LE	2016	LE Reclaasified Rate
		0945 Harlowton Elem	1.11%	
		0946 Harlowton H S	1.10%	

  

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0990 Harlowton Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>1.11%</b>	
This same rate is applied to both EL and HS in the same SS			

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

54 Wheatland 0992 Judith Gap Public Schools

#### 0948 Judith Gap Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	291,555.32	291,555.32	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,727.75	9,727.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,326.98	2,326.98	0.00	0.00	0.00	0.00
222X Educational Media Services	5,401.17	5,401.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	34,287.39	34,287.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,482.05	4,608.75	21,873.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	60,636.55	60,636.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	57,561.41	57,561.41	0.00	0.00	0.00	0.00
31XX Food Services	34,548.44	34,548.44	0.00	0.00	0.00	0.00
33XX Community Services	2,686.22	2,686.22	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	646.56	646.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,040.37	2,040.37	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,495.97	0.00	0.00	12,495.97	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,599.17	0.00	0.00	4,599.17	0.00	0.00
<b>Totals</b>	544,995.35	506,026.91	21,873.30	17,095.14	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	544,995.35					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

54 Wheatland 0992 Judith Gap Public Schools

#### 0949 Judith Gap H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	155,688.31	155,688.31	0.00	0.00	0.00	0.00
21XX Support Services - Students	680.14	680.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,705.27	1,705.27	0.00	0.00	0.00	0.00
222X Educational Media Services	7,127.46	7,127.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,042.36	69,042.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,591.96	4,608.72	52,983.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	81,798.02	81,798.02	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,511.48	1,511.48	0.00	0.00	0.00	0.00
31XX Food Services	6,755.11	6,755.11	0.00	0.00	0.00	0.00
33XX Community Services	1,500.00	1,500.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,947.09	2,947.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,894.22	9,894.22	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,519.48	0.00	0.00	11,519.48	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,048.03	0.00	0.00	13,048.03	0.00	0.00
<b>Totals</b>	420,808.93	343,258.18	52,983.24	24,567.51	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	420,808.93					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*		Requested Reclassified Rate**	
LE 0948 Judith Gap Elem		Indirect/Direct	21,873.30 / 506,026.91	4.32%				
LE 0949 Judith Gap H S		Indirect/Direct	52,983.24 / 343,258.18	15.44%				
Line B Preliminary Indirect Cost Rates			LE	2012	2013	2014	2015	2016
			0948 Judith Gap Elem	0.0444	0.0772	0.0822	0.0809	4.32%
			0949 Judith Gap H S	0.1119	0.0772	0.0822	0.0809	15.44%
Line C Approved Indirect Cost Rates			LE	2012	2013	2014	2015	2016
			0948 Judith Gap Elem	0.0000	0.0000	0.0000	0.0000	
			0949 Judith Gap H S	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates			LE	2012	2013	2014	2015	2016
			0948 Judith Gap Elem	0.0444	0.0772	0.0822	0.0809	
			0949 Judith Gap H S	0.1119	0.0772	0.0822	0.0809	
Line E Five Year Average with 5% Discount			LE				2016	LE Reclaasified Rate
			0948 Judith Gap Elem				6.23%	
			0949 Judith Gap H S				9.63%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
0992 Judith Gap Public Schools			Your Preliminary Rate by School System (SS) is:				7.93%	
This same rate is applied to both EL and HS in the same SS								

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.